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Hon. Commissioner of Patents and Trademarks Washington, D.C. 20231

Re: U.S. Patent Application

Applicants: J. TSUKAMOTO

Our Ref.: 45-0100.3242

Dear Sir:

Enclosed are papers constituting the above patent application which is being filed under 37 C.F.R. 1.53 without a signed Declaration. Please accord a filing date and a serial number to such application and inform the undersigned thereof so that a signed Declaration and the surcharge required by 37 C.F.R. 1.16(e) may be duly filed.

Please address all correspondence to:

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Respectfully,

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FORMS: 44